

LeMaitre Vascular, Inc.

Audit Committee Charter

A. Purpose

The purpose of the Audit Committee is to assist the Board of Directors' oversight of the Company's accounting and financial reporting processes and the audits of the Company's financial statements.

This charter governs the operations of the Audit Committee.

Although the Committee has the powers and responsibilities set forth in this charter, the role of the Committee is oversight. It is not the duty or responsibility of the Committee to plan or conduct audits (this is the responsibility of the independent public accountants) or to determine that the Corporation's financial statements are complete, accurate, and fairly presented in accordance with generally accepted accounting principles (this is the responsibility of management). Nothing in this charter is intended to reflect or create any duty or obligation of the Committee to plan or conduct any audit, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles or applicable law, or to guarantee the independent auditor's report.

The Audit Committee shall serve as the Qualified Legal Compliance Committee (the "QLCC") within the meaning of Rule 205.2(k) of Title 17, Chapter II of the Code of Federal Regulations (the "Rules of Professional Conduct") and in accordance with Section 307 of the Sarbanes-Oxley Act of 2002 and the rules and regulations promulgated by the SEC thereunder.

B. Structure and Membership

1. Number. The Audit Committee shall consist of at least three members of the Board.
2. Independence. Each member of the Audit Committee shall: satisfy the independence requirements of The Nasdaq Stock Market; meet the criteria for independence set forth in Rule 10A-3(b) (1) under the Securities Exchange Act of 1934, as amended (subject to the exemptions provided in Rule 10A-3(c)); and not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.
3. Financial Literacy. Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement, at the time of his or her appointment to the Audit Committee. In addition, at least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or

having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Unless otherwise determined by the Board (in which case disclosure of such determination shall be made in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission (the "SEC")), at least one member of the Audit Committee shall be an "audit committee financial expert" (as defined by applicable SEC rules) or, if not, the Company shall disclose its lack of an "audit committee financial expert" and the reasons why in its annual report.

4. Chairman. Unless the Board designates a Chairman of the Audit Committee, the Audit Committee may designate a Chairman by majority vote.
5. Compensation. The compensation of Audit Committee members shall be as determined by the Board. No member of the Audit Committee may receive, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any of its subsidiaries, other than fees paid in his or her capacity as a member of the Board or a committee of the Board.
6. Term. The members of the Audit Committee shall serve for one-year terms or until their successors are duly appointed, subject to their earlier resignation, retirement or removal by the Board.
7. Selection and Removal. The Board, upon the recommendation of the Nominating and Corporate Governance Committee, shall appoint members of the Audit Committee. The Board may remove members of the Audit Committee from such Committee, with or without cause.
8. Other Audit Committee Memberships. Generally, no member of the Audit Committee may serve on the audit committees of more than three public companies without a specific Board determination that such simultaneous service will not impair the ability of such Committee members to serve on the Audit Committee.

C. Authority and Responsibilities

General

The Audit Committee shall discharge its responsibilities, and shall assess the information provided by the Company's management and the independent auditor, in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting principles and reporting policies that are used by the Company. The independent auditors are responsible for auditing the Company's financial statements. The authority and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Audit Committee to plan or conduct any audit, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles or applicable law, or to guarantee the independent auditor's report.

Oversight of Independent Auditors

1. **Selection.** The Audit Committee shall be solely and directly responsible for appointing, evaluating, retaining and, when necessary, terminating the engagement of the independent auditor. The Audit Committee may, in its discretion, seek stockholder ratification of the independent auditor it appoints.
2. **Independence.** The Audit Committee shall take, or recommend that the full Board take, appropriate action to oversee the independence of the independent auditor. In connection with this responsibility, the Audit Committee shall obtain and review a formal written statement from the independent auditor describing all relationships between the auditor and the Company, including the disclosures required by the Public Company Accounting Oversight Board's (the "PCAOB") applicable requirements. The Audit Committee shall actively engage in dialogue with the auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor.
3. **Compensation.** The Audit Committee shall have sole and direct responsibility for setting the compensation of the independent auditor. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of the independent auditor established by the Audit Committee.
4. **Pre-approval of Services.** The Audit Committee shall pre-approve all audit services to be provided to the Company, prior to commencement of such services, whether provided by the principal auditor or other firms, and all other services (review, attest and non-audit) to be provided to the Company by the independent auditor; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable SEC rules and the Company's pre-approval policies and procedures. The Company's pre-approval policies and procedures shall be set forth in the "Audit Committee Pre-Approval Policy for Audit and Non-Audit Services."
5. **Oversight.** The independent auditor shall report directly to the Audit Committee, and the Audit Committee shall have sole and direct responsibility for overseeing the work of the independent auditor, including resolution of disagreements between Company management and the independent auditor regarding financial reporting. In connection with its oversight role, the Audit Committee shall, from time to time as the Committee determines appropriate, receive and consider the reports required to be made by the independent auditor regarding:
 - the annual audit scope plan, including any significant changes required in the plan during the course of the audit;
 - critical accounting policies and practices;
 - alternative disclosures or treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with Company management, including ramifications of the use of such alternative disclosures or

treatments, and the disclosure or treatment preferred by the independent auditor; and

- other material written communications between the independent auditor and Company management.

In connection with its oversight role, the Audit Committee may also review with the independent auditors, from time to time as the Committee determines appropriate:

- significant risks and uncertainties with respect to the quality, accuracy or fairness of presentation of the company's financial statements;
- recently disclosed problems with respect to the quality, accuracy or fairness of presentation of the financial statements of companies similarly situated to the company and recommended actions which might be taken to prevent or mitigate the risk of problems at the company arising from such matters;
- any accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise);
- any "management" or "internal control" letter issued, or proposed to be issued, by the audit firm to the company and management responses thereto (focus should include adequacy of the company's controls, including at least annually computer systems controls, cybersecurity risk management and related corporate governance and incident disclosures);
- accounting for unusual transactions;
- adjustments arising from audits that could have a significant impact on the Company's financial reporting process; and
- any recent SEC comments on the Company's SEC reports, including in particular any unresolved or future compliance comments.
- matters required to be discussed by Statement on Auditing Standards No. 61, as amended, as adopted by the PCAOB in Rule 3200T (including any successor rule adopted by the PCAOB).

Audited Financial Statements

6. Review and Discussion. The Audit Committee shall review and discuss with the Company's management and independent auditor the results of the annual audit, including the auditors' assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the auditors' views about qualitative aspects of the Company's significant accounting practices, the

reasonableness of significant judgments and estimates (including material changes in estimates), all known and likely misstatements identified during the audit (other than those the Auditors believe to be trivial), the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Audit Committee by the auditors under the standards of the PCAOB.

7. Recommendation to Board Regarding Financial Statements. The Audit Committee shall consider whether it will recommend to the Board that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.
8. Audit Committee Report. The Audit Committee shall prepare an annual committee report for inclusion where necessary in the proxy statement of the Company relating to its annual meeting of security holders.

Review of Other Financial Disclosures

9. Independent Auditor Review of Interim Financial Statements. The Audit Committee shall direct the independent auditor to use its best efforts to perform all reviews of interim financial information prior to disclosure by the Company of such information and to discuss promptly with the Audit Committee and the Chief Financial Officer any matters identified in connection with the auditor's review of interim financial information which are required to be discussed by applicable auditing standards. The Audit Committee shall direct management to advise the Audit Committee in the event that the Company proposes to disclose interim financial information prior to completion of the independent auditor's review of interim financial information.
10. Earnings Release and Other Financial Information. The Audit Committee shall discuss generally the type and presentation of information to be disclosed in the Company's earnings press releases, as well as other financial information and earnings guidance provided by the Company.
11. Quarterly Financial Statements. The Audit Committee shall discuss with the Company's management and independent auditor the Company's quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

Controls and Procedures

12. Oversight. The Audit Committee shall
 - coordinate the Board's oversight of the Company's internal control over financial reporting, disclosure controls and procedures and code of conduct;
 - receive and review the reports of the Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO") required by Rule 13a-14 of the Exchange Act;

- review the reports on internal accounting controls contemplated by Sections 103 and 404 of the Sarbanes-Oxley Act;
 - obtain reports from management, the Company’s senior internal auditing executive, if any, and the independent auditor that the Company is in conformity with applicable legal requirements regarding financial controls and procedures and the Company’s code of conduct;
 - review reports and disclosures of insider and affiliated party transactions;
 - discuss with the Company’s General Counsel, and, where appropriate, outside counsel, legal matters that may have a material impact on the financial statements or the Company’s compliance policies; and
 - review any unusual accounting issues that the Company intends to discuss with the SEC’s accounting staff prior to when management contacts the SEC.
13. Procedures for Complaints. The Audit Committee shall establish procedures for the receipt, treatment and retention of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, including the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. The Company’s procedures for any such complaints shall be set forth in the “Audit Committee Complaint Procedures.”
14. Disclosure Committee. The Audit Committee shall establish guidelines related to the establishment of a disclosure committee designed to address the Company’s disclosure controls and procedures. These guidelines shall be set forth in the “Disclosure Committee Guidelines.”
15. Risk Assessment and Management. The Audit Committee shall review and discuss with management and, as appropriate, the auditors the Company’s major financial risk exposures and the steps taken by management to monitor and control these exposures.
16. Internal Audit Function. The Audit Committee shall oversee the Board’s oversight of the performance of the Company’s internal audit function, if any.
17. Hiring Policies. The Audit Committee may from time to time establish policies regarding the hiring of employees or former employees of the Company’s independent auditors.
18. Related-Party Transactions. The Audit Committee shall review all “related party transactions” (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K) on an ongoing basis, and all such transactions shall be approved by the Audit Committee.
19. Additional Powers. The Audit Committee shall have such other duties as may be delegated from time to time by the Board.

OLCC Responsibilities

20. **Document Retention.** Establish written procedures for the confidential receipt, retention and consideration of evidence of a material violation of an applicable United States federal or state securities law, a material breach of fiduciary duty arising under United States federal or state law, or a similar material violation of any United States federal or state law by the Corporation or by any officer, director, employee or agent of the Corporation (each, a “Material Violation”) that is reported to the Committee.
21. **Reporting.** Inform the Corporation’s General Counsel and Chief Executive Officer (or the equivalents thereof) of any report of evidence of a Material Violation that is reported to the Committee, except in situations when the Committee reasonably believes it would be futile to report evidence of a Material Violation to the Corporation’s chief legal officer and chief executive officer.
22. **Investigations.** Determine whether an investigation is necessary regarding any report of evidence of a Material Violation to the Committee. If the Committee determines an investigation is necessary or appropriate: (i) notify the full Board; (ii) initiate an investigation, which may be conducted either by the General Counsel (or the equivalent thereof) or by outside attorneys; and (iii) retain such additional expert personnel as the Committee deems necessary. At the conclusion of any such investigation: (i) recommend, by majority vote, that the Corporation implement an appropriate response to evidence of a Material Violation; and (ii) inform the (or the equivalent thereof) and the chief executive officer (or the equivalents thereof) and the Board of the results of any such investigation and the appropriate remedial measures to be adopted.
23. **Take Appropriate Actions.** Acting by majority vote, take all other appropriate actions to respond to evidence of a Material Violation that is reported to the Committee including the authority to notify the Securities and Exchange Commission (the “Commission”) in the event that the Corporation fails in any material respect to implement an appropriate response that the Committee has recommended the Corporation take.

D. Procedures and Administration

1. **Meetings.** The Audit Committee shall meet as often as it deems necessary in order to perform its responsibilities. The Audit Committee may also act by unanimous written consent in lieu of a meeting. The Audit Committee shall periodically meet separately with: (i) the independent auditor, (ii) Company management, and (iii) the Company’s internal auditors. The Audit Committee shall keep such records of its meetings as it shall deem appropriate.

Any member of the Audit Committee may call a meeting of the Committee.

2. **Subcommittees.** The Audit Committee may form and delegate authority to one or more subcommittees, as it deems appropriate from time to time under the circumstances (including a subcommittee consisting of a single member).

3. Reports to Board. The Audit Committee shall report regularly to the Board.
4. Charter. At least annually, the Audit Committee shall review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval.
5. Independent Advisors. The Audit Committee is authorized to engage such independent legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of such advisors as established by the Audit Committee.
6. Investigations. The Audit Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate.
7. Funding. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
8. Rules of Procedure. The Audit Committee shall fix its own rules of procedure, which shall be consistent with the Amended and Restated By-laws of the Company and this charter.
9. Counsel of Directors, Officer or Employees. The Audit Committee may request that any directors, officers or employees of the Company, or other persons whose advice and counsel are sought by the Audit Committee, attend any meeting to provide such information as the Audit Committee requests.

ADOPTED: July 25, 2023